

**Amendments to the Abstract**

Please delete the Abstract appearing in the front page of the PCT publication and add the following new Abstract:

The invention concerns the processing of audio data. The invention is characterized in that it consists in: (a) encoding signals representing a sound propagated in three-dimensional space and derived from a source located at a first distance (P) from a reference point, to obtain a representation of the sound through components expressed in a spherical harmonic base, of origin corresponding to said reference point, (b) and applying to said components compensation of a near-field effect through filtering based on a second distance (R) defining, for sound reproduction, a distance between a reproduction point (HP<sub>i</sub>), and a point (P) of auditory perception where a listener is usually located.

A replacement Abstract is attached hereto on a separate sheet in accordance with 37 CFR 1.72.